

no other reason than the decision to be joined in holy matrimony, more than 21 million couples a year are penalized. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong that our tax code punishes society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and lower income couples with children. In many cases it is a working women's issue.

Let me give you an example of how the marriage tax penalty unfairly affects middle class married working couples.

For example, a machinist, at a Caterpillar manufacturing plant in my home district of Joliet, makes \$30,500 a year in salary. His wife is a tenured elementary school teacher, also bringing home \$30,500 a year in salary. If they would both file their taxes as singles, as individuals, they would pay 15%.

#### MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

Adjusted gross income	Machinist \$30,500	School Teacher \$30,500	Couple \$61,000
Less personal exemption and standard deduction .....	\$6,550	\$6,550	\$11,800
Taxable income .....	\$23,950	\$23,950	\$49,200
Tax liability .....	\$3592.5	\$3592.5	\$8563
Marriage penalty .....			\$1378

But if they chose to live their lives in holy matrimony, and now file jointly, their combined income of \$61,000 pushes them into a higher tax bracket of 28 percent, producing a tax penalty of \$1400 in higher taxes.

On average, America's married working couples pay \$1,400 more a year in taxes than individuals with the same incomes. That's serious money. Everyday we get closer to April 15th more married couples will be realizing that they are suffering the marriage tax penalty.

Particularly if you think of it in terms of: a down payment on a house or a car, one years tuition at a local community college, or several months worth of quality child care at a local day care center.

To that end, Congressman DAVID MCINTOSH and I have authored the Marriage Tax Elimination Act.

It would allow married couples a choice in filing their income taxes, either jointly or as individuals—which ever way lets them keep more of their own money.

Our bill already has the bipartisan cosponsorship of 232 Members of the House and a similar bill in the Senate also enjoys widespread support.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union address when the President declared emphatically that, quote "the era of big government is over."

We must stick to our guns, and stay the course.

There never was an American appetite for big government.

But there certainly is for reforming the existing way government does business.

And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentlemen, we are on the verge of running a surplus. It's basic math.

It means Americans are already paying more than is needed for government to do the job we expect of it.

What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty \* \* \* a bipartisan priority.

Of all the challenges married couples face in providing home and hearth to America's children, the U.S. tax code should not be one of them.

Let's eliminate The Marriage Tax Penalty and do it now!

#### WHICH IS BETTER, 3 WEEKS OR 3 MONTHS?

NOTE: The President's Proposal to expand the child care tax credit will pay for only 2 to 3 weeks of child care. The *Weller-McIntosh Marriage Tax Elimination Act H.R. 2456*, will allow married couples to pay for 3 months of child care.

#### CHILD CARE OPTIONS UNDER THE MARRIAGE TAX ELIMINATION ACT

	Average tax relief	Average weekly day care cost	Weeks day care
Marriage tax elimination act .....	\$1,400	\$127	11
President's child care tax credit .....	\$358	\$127	2.8

#### LET US NOT PLAY POLITICS ON SUBJECT OF LEGAL AND ILLEGAL DRUG USE

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, I hope this morning we can start afresh and not play politics with illegal drug use. My Republican friends know full well that both Democrats and Republicans have been strong against the illegal use of drugs. We understand that along with talking about being against illegal use of drugs comes prevention and intervention.

The needle exchange program has nothing to do with supporting the illegal use of drugs. It is plain common sense, folks. People who use drugs are addicted, they are sick, they need intervention, they need prevention, they need treatment.

The use of clean needles saves lives, it prevents the spread of HIV, it keeps from killing our children, wives, husbands, family members, Americans, and we need to get off this politics on the illegal use of drugs and comparing that to clean needle exchange.

Mr. Speaker, I hope my colleagues will stop playing politics with tobacco and help prevent the use of tobacco

with our young people, and I hope they will stop fooling around with a life-and-death matter of clean needles to save lives for Americans. Let us get down to the business of doing what the American people want us to do.

Mr. Speaker, I rise today to urge my colleagues to move swiftly on tobacco legislation.

A new report by the surgeon general shows that teen smoking rose dramatically among African-Americans and Hispanics. For example, smoking among African-American high school students was up by a startling 80 percent. The report shows that smoking is also a major cause of death and disease among all minority and ethnic groups. And African-American men bear the greatest health burdens from lung cancer. Mr. Speaker these numbers are disturbing and it underscores the need for comprehensive tobacco legislation. Smoking is devastating to our children, especially because of its addictive nature. We need to focus on early intervention so our kids can kick the habit before they get hooked.

I urge my colleagues to make tobacco legislation a top priority, so our kids will lead healthy lives.

#### WHY DO DEMOCRATS WANT TO BLOCK INVESTIGATION?

(Mr. KINGSTON asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KINGSTON. Mr. Speaker, last week 19 House Democrats on the Committee on Government Reform and Oversight voted in lock step to block immunity to four essential witnesses. Over 90 people in this investigation have taken the fifth amendment or fled the country, and the only way the Americans can get to the truth of it is to give immunity to some of the witnesses who have not fled the country. So why have the Democrats voted against it? Why do they want to block the investigation?

Here is the letter from the Justice Department saying they had no problems given Irene Wu, Nancy Lee and Larry Wong immunity if they testify, but 19 House Democrats have blocked it. Why are they trying to obstruct justice? Maybe because of this.

The President's own attorney general has appointed six independent counsels on this particular administration, and these independent counsels have brought results: the Whitewater investigation, eleven guilty pleas, three convictions, two indictments pending; the Espy investigation, six guilty pleas, six convictions, three indictments pending; the Cisneros investigation, one guilty plea, six indictments pending.

Maybe that is why the 19 House Democrats voted lock step to keep the truth from the American people and obstruct justice in their own partisan way.